FILED

IN THE UNITED STATES DISTRICT COUROO OCT -6 PM 12: 47

FOR THE NORTHERN DISTRICT OF ALABAMA N.D. OF ALABAMA

SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	ENTERED
Plaintiff,)	OCT - 6 2000
v.) CIVIL ACTION NO. CV00S1948S	
JAMES G. ABRAMS SSN: 156-60-9607)))	
Defendant.)	

FINDINGS AND CONCLUSIONS

This cause coming on to be heard on the written motion of Plaintiff, supported by affidavit, for Judgment by Default in favor of Plaintiff and against Defendant pursuant to Rule 55, Federal Rules of Civil Procedure, the Court makes the following findings and conclusions:

- The Summons and Complaint were served upon Defendant on August 28, 2000;
 Defendant has failed to appear, plead, or otherwise defend.
- 2. Defendant is not an infant or incompetent person, nor has Defendant been in the military service of the United States since the filing of this suit or for a period of six months prior to such filing.



- 3. Defendant is indebted to Plaintiff in the principal sum of \$4,968.02, court costs of \$150.00 pursuant to 28 U.S.C. § 2412(a) (2), accrued interest of \$7,017.93 through September 29, 2000 at the rate of 9 percent per annum until date of judgment, plus interest from the date of judgment at the prevailing legal rate per annum, administrative charges of \$87.00, and costs of Marshal Service \$182.75.
- 4. Plaintiff is due to recover from Defendant the total sum of \$12,405.70, plus interest from September 29, 2000, until date of judgment at the rate of 9 percent per annum and interest thereafter at the prevailing legal rate per annum until paid in full. A judgment will enter accordingly.

Done this the 6th day of 1200.

UNITED STATES DISTRICT JUDGE